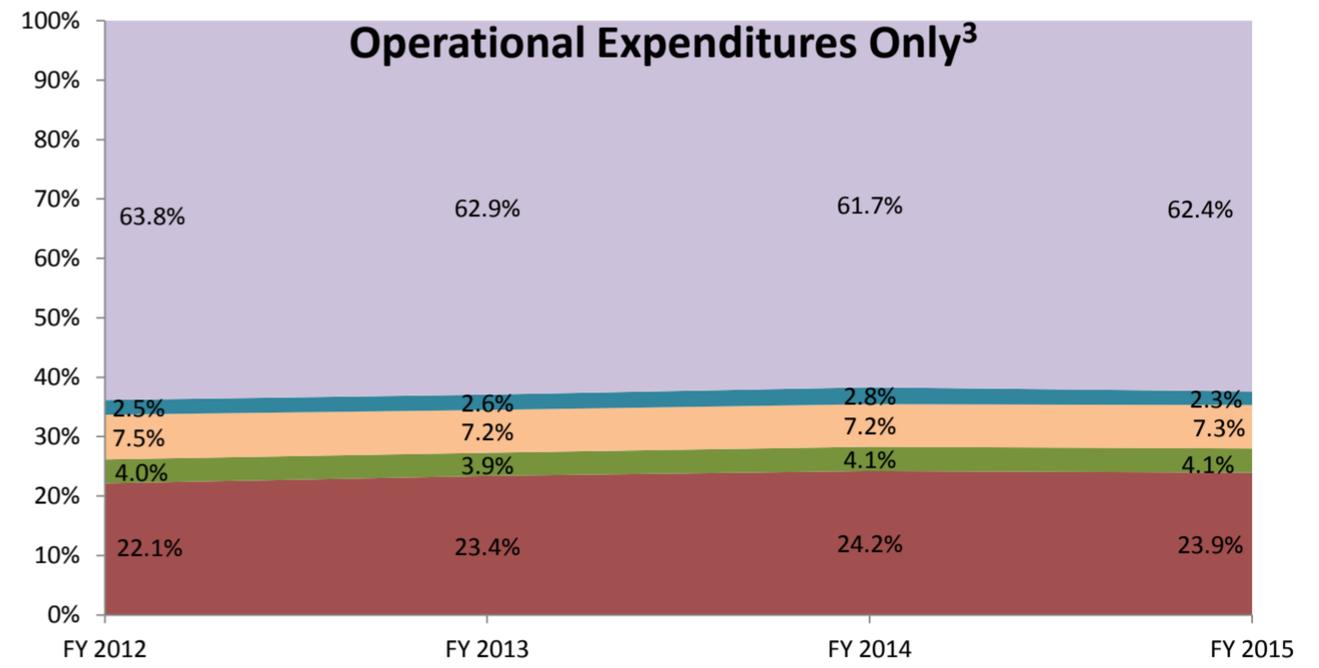
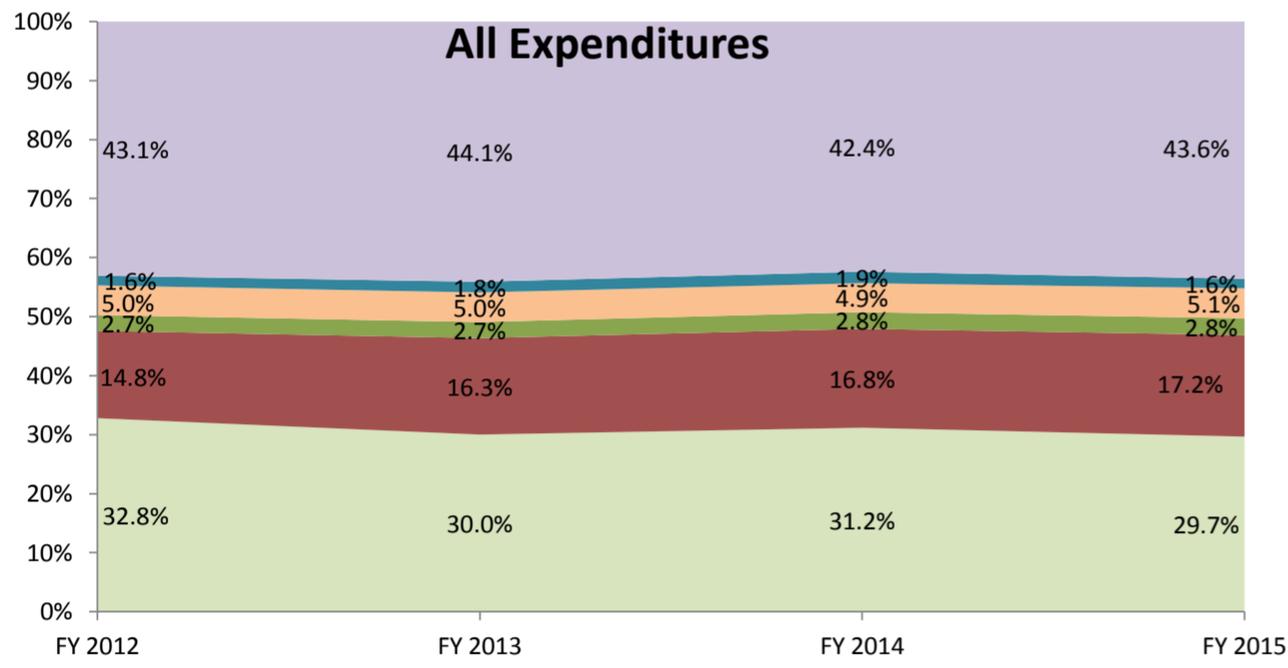


School Corporation Expenditures by Account
Biannual Financial Report Data
East Porter County School Corp (6510)

Instructional Expenditures												
	FY 2006 ¹		FY 2009 ²		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$9,852,515	46.9%	\$10,536,767	33.0%	\$11,083,883	43.1%	\$11,093,605	44.1%	\$11,120,127	42.4%	\$11,340,751	43.6%
Student Instructional Support	\$1,517,075	7.2%	\$1,746,215	5.5%	\$1,714,355	6.7%	\$1,717,093	6.8%	\$1,802,398	6.9%	\$1,738,870	6.7%
Total	\$11,369,590	54.2%	\$12,282,982	38.5%	\$12,798,237	49.7%	\$12,810,698	50.9%	\$12,922,526	49.3%	\$13,079,621	50.3%

Non Instructional Expenditures												
	FY 2006 ¹		FY 2009 ²		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$3,967,588	18.9%	\$4,635,209	14.5%	\$4,497,398	17.5%	\$4,792,534	19.1%	\$5,135,320	19.6%	\$5,215,186	20.0%
Non Operational	\$5,655,689	26.9%	\$14,966,623	46.9%	\$8,441,696	32.8%	\$7,551,971	30.0%	\$8,179,907	31.2%	\$7,717,890	29.7%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$9,623,277	45.8%	\$19,601,832	61.5%	\$12,939,094	50.3%	\$12,344,505	49.1%	\$13,315,226	50.7%	\$12,933,075	49.7%

Grand Total	\$20,992,866	\$31,884,814	\$25,737,331	\$25,155,203	\$26,237,752	\$26,012,696
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- Non Operational
- Other Overhead and Operational
- Corporation Administration
- School Administration
- Other Student Instructional Support
- Student Academic Achievement

Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

School Corporation Expenditures by Account
Biannual Financial Report Data
East Porter County School Corp (6510)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change						
					2006 to 2015	2009 to 2015	2014 to 2015				
Student Academic Achievement											
11050 Regular Programs Full Day Kindergarten	\$0	\$0	\$537,925	\$629,151	NA	NA	17.0%				
11100 Regular Programs Elementary	\$2,681,241	\$3,957,228	\$3,889,035	\$3,880,318	44.7%	-1.9%	-0.2%				
11200 Regular Programs Middle/Junior High	\$1,128,392	\$1,510,758	\$1,876,243	\$1,868,042	65.5%	23.6%	-0.4%				
11300 Regular Programs High School	\$1,848,711	\$2,788,683	\$2,804,985	\$2,868,656	55.2%	2.9%	2.3%				
11355 Regular Programs High School - Acad. Honors High Ability Students	\$20,691	\$64,667	\$68,520	\$180,817	773.9%	179.6%	163.9%				
11420 Regular Programs Vocational Education - Agriculture B	\$32,254	\$68,555	\$68,958	\$69,672	116.0%	1.6%	1.0%				
11440 Regular Programs Vocational Education - Health Occupations	\$0	\$0	\$0	\$19	NA	NA	NA				
11450 Regular Programs Vocational Education - Consumer and Homemaking	\$118,337	\$128,285	\$116,291	\$124,343	5.1%	-3.1%	6.9%				
11620 Regular Programs Alternative Education Programs - Middle/Junior High School	\$0	\$0	(\$4)	\$0	NA	NA	NA				
12110 Special Programs Gifted and Talented - Gifted And Talented	\$54,944	\$46,317	\$0	\$0	NA	NA	NA				
12150 Special Programs Gifted and Talented - High Ability Student Programs	\$0	\$3,974	\$0	\$0	NA	NA	NA				
12330 Special Programs Physical Impairment - Visual Impairment	\$0	\$0	\$1,147	\$735	NA	NA	-35.9%				
12350 Special Programs Physical Impairment - Homebound	\$0	\$0	\$635	\$2,024	NA	NA	218.7%				
12510 Special Programs Culturally Different - Communication Disorders	\$0	\$0	\$0	\$38	NA	NA	NA				
12520 Special Programs Culturally Different - Compensatory	\$345	\$1	\$0	\$0	NA	NA	NA				
12610 Special Programs Learning Disability	\$0	\$0	\$0	\$979	NA	NA	NA				
12900 Special Programs Other Special Programs	\$14,856	\$16,062	\$0	\$0	NA	NA	NA				
14100 Summer School Programs Elementary	\$6,776	\$1,656	\$557	\$13,775	103.3%	732.1%	2373.5%				
14200 Summer School Programs Middle/Junior High School	\$0	\$0	\$0	\$4,907	NA	NA	NA				
14300 Summer School Programs High School	\$20,908	\$18,164	\$831	\$0	NA	NA	NA				
16100 Remediation Remediation Testing	\$35,946	\$2,643	\$0	\$0	NA	NA	NA				
16200 Remediation Preventive Remediation	\$270	\$51,298	\$61,791	\$56,158	20670.1%	9.5%	-9.1%				
17300 Pay. to Other Gov. Units in State Area Vocat. School (Part. Share)	\$215,440	\$266,326	\$300,810	\$258,675	20.1%	-2.9%	-14.0%				
17500 Pay. to Other Gov. Units in State Special Ed. - Interlocal Agreements	\$731,127	\$826,733	\$798,390	\$904,930	23.8%	9.5%	13.3%				
17700 Pay. to Other Gov. Units in State Interlocal Agreements - Other	\$11,083	(\$62,653)	\$12,943	\$11,524	4.0%	NA	-11.0%				
17900 Pay. to Other Gov. Units in State Other	\$0	\$310	\$529	\$434	NA	39.9%	-18.0%				
22120 Instruction Imp. of Instruction - Instruction and Curriculum Dev.	\$45,021	\$55,110	\$92,360	\$98,389	118.5%	78.5%	6.5%				
22130 Instruction Imp. of Instruction - Instructional Staff Training	\$28,173	\$34,389	\$68	\$3,077	-89.1%	-91.1%	4458.0%				
22220 Instruction Library/Media Services - School Library	\$246,482	\$309,499	\$92,272	\$78,482	-68.2%	-74.6%	-14.9%				
22310 Instruction Instruc. Related Tech. - Tech. Service Supervision and Admin.	\$47	\$41,015	\$19,448	\$19,949	42023.1%	-51.4%	2.6%				
22360 Instruction Instruc. Related Tech. - Network Support	\$210,985	\$68,404	\$92,473	\$95,576	-54.7%	39.7%	3.4%				
22380 Instruction Instruc. Related Tech. - PD for Instr. Focused Tech. Pers.	\$0	\$0	\$0	\$3,825	NA	NA	NA				
22900 Instruction Other Support Service - Instruct. Staff	\$0	\$239	\$0	\$0	NA	NA	NA				
25510 Central Services Textbooks for Rent/Resale - Direction of Rental Service	\$287	\$300	\$0	\$0	NA	NA	NA				
25520 Central Services Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$187,742	\$303,239	\$273,867	\$123,594	-34.2%	-59.2%	-54.9%				
25540 Central Services Textbks. for Rent/Resale - Other Textbook Rental Service	\$2,946	\$7,539	\$10,054	\$42,663	1348.0%	465.9%	324.3%				
25560 Central Services Textbks. for Rent/Resale - Public Information Services	\$79,342	\$0	\$0	\$0	NA	NA	NA				
25570 Central Services Textbks. for Rent/Resale - Materials and Supplies	\$11,268	\$9,333	\$0	\$0	NA	NA	NA				
25590 Central Services Textbks. for Rent/Resale - Other Textbk. Resale Services	\$2,363	\$4,244	\$0	\$0	NA	NA	NA				
26497 NA Teachers Retir. Fund - 07 Acct. Code	\$421,411	\$0	\$0	\$0	NA	NA	NA				
60500 Category not Specified Debt Service TBR-Transfers ECA Only	\$0	\$14,451	\$0	\$0	NA	NA	NA				
Student Academic Achievement Total					\$8,157,387	\$10,536,767	\$11,120,127	\$11,340,751	39.0%	7.6%	2.0%
Student Instructional Support											
21130 Students Attend. & Social Work Serv. - Social Work Services	\$81,516	\$118,706	\$113,555	\$112,690	38.2%	-5.1%	-0.8%				
21140 Students Attend. & Social Work Serv. - Pupil Accounting	\$3,709	\$0	\$0	\$0	NA	NA	NA				
21220 Students Guidance Services - Counseling Services	\$179,865	\$231,919	\$287,161	\$194,257	8.0%	-16.2%	-32.4%				
21340 Students Health Services - Nurse Services	\$75,061	\$89,863	\$110,496	\$109,966	46.5%	22.4%	-0.5%				
24100 School Administration Office of The Principal	\$875,011	\$1,305,727	\$1,291,186	\$1,321,957	51.1%	1.2%	2.4%				
Student Instructional Support Total					\$1,215,162	\$1,746,215	\$1,802,398	\$1,738,870	43.1%	-0.4%	-3.5%

School Corporation Expenditures by Account
Biannual Financial Report Data
East Porter County School Corp (6510)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change				
					2006 to 2015	2009 to 2015	2014 to 2015		
Overhead and Operational									
23110	General Administration	Board of Education - Service Area Direction	\$34,010	\$35,980	\$41,617	\$27,834	-18.2%	-22.6%	-33.1%
23120	General Administration	Board of Education - Service Area Assistants	\$0	\$0	\$1,086	(\$1,086)	NA	NA	-200.0%
23150	General Administration	Board of Education - Legal Services	\$11,429	\$35,254	\$15,062	\$38,824	239.7%	10.1%	157.8%
23160	General Administration	Board of Education - Promotion Expenses	\$436	\$5,655	\$10,452	\$13,879	3085.5%	145.4%	32.8%
23210	General Administration	Executive Administration - Office of The Superintendent	\$184,141	\$226,861	\$216,862	\$207,412	12.6%	-8.6%	-4.4%
23220	General Administration	Executive Administration - Community Relations	\$500	\$0	\$3,000	\$0	NA	NA	NA
23290	General Administration	Executive Administration - Other Executive Admin. Services	\$0	\$0	\$950	\$0	NA	NA	NA
25110	Central Services	Fiscal Services - Office of The Business Manager	\$51,379	\$111,857	\$74,019	\$78,701	53.2%	-29.6%	6.3%
25140	Central Services	Fiscal Services - Receiving and Disbursing Funds	\$0	\$20,176	\$29,826	\$26,318	NA	30.4%	-11.8%
25150	Central Services	Fiscal Services - Payroll Services	\$17,325	\$29,448	\$20,907	\$20,372	17.6%	-30.8%	-2.6%
25160	Central Services	Fiscal Services - Financial Accounting	\$51,857	\$56,947	\$50,632	\$49,843	-3.9%	-12.5%	-1.6%
25191	Central Services	Fiscal Services - Other - Refund of Revenue	\$57,091	\$9,585	\$8,888	\$8,259	-85.5%	-13.8%	-7.1%
25193	Central Services	Fiscal Services - Other - Printed Forms	\$0	\$325	\$0	\$0	NA	NA	NA
25195	Central Services	Fiscal Services - Other - Bank Account Service Charge	\$0	\$0	\$4,502	\$1,500	NA	NA	-66.7%
25199	Central Services	Fiscal Services - Other - Other	\$0	\$583	\$5,448	\$3,147	NA	439.8%	-42.2%
25750	Central Services	Personnel Services - Health Services	\$1,322	\$0	\$0	\$1,824	38.0%	NA	NA
25810	Central Services	Admin. Tech. Services - Tech. Serv. Sup. & Admin.	\$0	\$169,000	\$233,593	\$240,156	NA	42.1%	2.8%
25840	Central Services	Admin. Tech. Services - Systems Operations	\$0	\$0	\$0	\$39	NA	NA	NA
25870	Central Services	Admin. Tech. Services - PD Costs For Admin. Tech. Pers.	\$0	\$700	\$1,046	\$1,411	NA	101.7%	34.9%
25890	Central Services	Other Technology Services	\$0	\$27,848	\$20,927	\$18,958	NA	-31.9%	-9.4%
25920	Central Services	Other Supp. Serv. Cent. Serv. - Ditch Assessments	\$275	\$0	\$0	\$0	NA	NA	NA
26200	Oper. & Maint. of Plant Serv.	Maintenance of Buildings	\$1,400,965	\$1,727,739	\$1,671,337	\$1,747,653	24.7%	1.2%	4.6%
26300	Oper. & Maint. of Plant Serv.	Maintenance of Grounds	\$3,872	\$7,232	\$3,505	\$2,544	-34.3%	-64.8%	-27.4%
26400	Oper. & Maint. of Plant Serv.	Maintenance of Equipment	\$117,383	\$117,593	\$125,100	\$106,743	-9.1%	-9.2%	-14.7%
26495	Category not Specified	Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$375	\$0	\$0	\$0	NA	NA	NA
26499	Category not Specified	Other - 2007 Account Code	\$8,735	\$0	\$0	\$0	NA	NA	NA
26500	Oper. & Maint. of Plant Serv.	Vehicle Maintenance (not buses)	\$635	\$418	\$0	\$197	-69.0%	-52.9%	NA
26600	Oper. & Maint. of Plant Serv.	Security Services	\$0	\$0	\$7,070	\$94,814	NA	NA	1241.0%
26700	Oper. & Maint. of Plant Serv.	Insurance	\$133,282	\$183,524	\$175,915	\$176,519	32.4%	-3.8%	0.3%
26800	Oper. & Maint. of Plant Serv.	Other Op. and Maintenance of Plant	\$19,926	\$24,140	\$21,779	\$44,074	121.2%	82.6%	102.4%
27010	Student Transportation	Service Area Direction	\$29,482	\$89,870	\$124,671	\$129,449	339.1%	44.0%	3.8%
27100	Student Transportation	Vehicle Operation	\$384,186	\$430,371	\$466,471	\$484,172	26.0%	12.5%	3.8%
27200	Student Transportation	Monitoring Services	\$4,249	\$23,005	\$21,832	\$14,872	250.0%	-35.3%	-31.9%
27300	Student Transportation	Vehicle Servicing and Maintenance	\$185,706	\$208,025	\$278,286	\$324,037	74.5%	55.8%	16.4%
27400	Student Transportation	Purchase of School Buses	\$170,588	\$164,205	\$388,408	\$244,104	43.1%	48.7%	-37.2%
27500	Student Transportation	Insurance on Buses	\$48,619	\$26,718	\$34,283	\$34,426	-29.2%	28.8%	0.4%
27600	Student Transportation	Insurance on Pupils	\$15,460	\$0	\$0	\$0	NA	NA	NA
27700	Student Transportation	Contracted Transportation Services	\$30,531	\$25,436	\$0	\$0	NA	NA	NA
27900	Student Transportation	Other Student Transportation Services	\$54,129	\$96,958	\$102,601	\$133,013	145.7%	37.2%	29.6%
27910	Student Transportation	Bus Driver Training	\$98	\$735	\$0	\$0	NA	NA	NA
31100	Food Services Operations	Service Area Direction	\$0	\$0	\$37,612	\$38,530	NA	NA	2.4%
31200	Food Services Operations	Food Preparation and Dispensing	\$315,140	\$388,660	\$386,981	\$380,116	20.6%	-2.2%	-1.8%
31400	Food Services Operations	Food Purchases	\$257,118	\$350,768	\$421,565	\$401,585	56.2%	14.5%	-4.7%
31900	Food Services Operations	Other Food Services	\$19,485	\$39,593	\$129,086	\$120,946	520.7%	205.5%	-6.3%
Overhead and Operational Total			\$3,609,729	\$4,635,209	\$5,135,320	\$5,215,186	44.5%	12.5%	1.6%
Non Operational									
33200	Category not Specified	Community Recreation	\$0	\$0	\$267	\$248	NA	NA	-7.1%
33300	Category not Specified	Civic Services	\$0	\$0	\$17,114	\$21,112	NA	NA	23.4%
33400	Category not Specified	Athletic Coaches	\$201,804	\$246,233	\$247,608	\$252,583	25.2%	2.6%	2.0%
33990	Other Community Services	Other	\$700	\$300	\$0	\$0	NA	NA	NA
43000	Category not Specified	Professional Services	\$13,754	\$63,905	\$25,233	\$24,845	80.6%	-61.1%	-1.5%
45100	Building Acq., Const. and Impr.	Building Acquisition, Const. and Improv.	\$78,256	\$8,802,873	\$903,624	\$290,018	270.6%	-96.7%	-67.9%

School Corporation Expenditures by Account
Biannual Financial Report Data
East Porter County School Corp (6510)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change		
					2006 to 2015	2009 to 2015	2014 to 2015
45200 Building Acq., Const. and Impr. Energy Savings Contracts	\$591,671	\$593,514	\$0	\$0	NA	NA	NA
45400 Building Acq., Const. and Impr. Sports Facilities	\$6,790	\$0	\$0	\$0	NA	NA	NA
45500 Building Acq., Const. and Impr. Rent of Build., Facilities, and Equip.	\$473,302	\$410,573	\$661,106	\$615,995	30.1%	50.0%	-6.8%
47000 Category not Specified Purchase of Mobile or Fixed Equipment	\$502,677	\$377,240	\$692,466	\$880,896	75.2%	133.5%	27.2%
49000 Category not Specified Other Facilities Acq. and Construction	\$36,247	\$37,325	\$33,609	\$34,395	-5.1%	-7.9%	2.3%
51100 Principal on Debt Bonds	\$104,406	\$190,000	\$240,000	\$255,000	144.2%	34.2%	6.3%
51600 Principal on Debt Other DLGF Approved Debt	\$0	\$30,286	\$0	\$0	NA	NA	NA
52100 Interest on Debt Bonds	\$221,159	\$138,189	\$115,798	\$103,115	-53.4%	-25.4%	-11.0%
52200 Interest on Debt Temporary Loans	\$66,261	\$99,659	\$0	\$0	NA	NA	NA
52600 Interest on Debt Other DLGF Approved Debt	\$0	\$4,303	\$0	\$0	NA	NA	NA
53100 Lease Rental Buildings-Principal	\$3,186,500	\$3,846,500	\$3,275,000	\$3,430,000	7.6%	-10.8%	4.7%
53150 Lease Rental Buildings-Interest	\$0	\$0	\$1,798,000	\$1,642,000	NA	NA	-8.7%
53300 Lease Rental School Buses-Principal	\$18,174	\$0	\$0	\$0	NA	NA	NA
53400 Lease Rental Other-Principal	\$0	\$30,286	\$0	\$0	NA	NA	NA
53450 Lease Rental Other-Interest	\$0	\$3,652	\$0	\$0	NA	NA	NA
54200 Advancements and Obligations Common School Fund - Principal	\$96,424	\$84,498	\$164,380	\$162,280	68.3%	92.1%	-1.3%
54250 Advancements and Obligations Common School Fund - Interest	\$0	\$0	\$5,700	\$5,403	NA	NA	-5.2%
59100 Other Debt Services Obligations Registrars Fee	\$5,959	\$4,038	\$0	\$0	NA	NA	NA
59200 Other Debt Services Obligations Bank Fee	\$0	\$3,250	\$0	\$0	NA	NA	NA
Non Operational Total	\$5,604,085	\$14,966,623	\$8,179,907	\$7,717,890	37.7%	-48.4%	-5.6%
Prorated by Fund							
26491 NA PERF - Academic Achievement	\$32,659	\$0	\$0	\$0	NA	NA	NA
26491 NA PERF - Instructional Support	\$6,348	\$0	\$0	\$0	NA	NA	NA
26491 NA PERF - Overhead and Operational	\$12,495	\$0	\$0	\$0	NA	NA	NA
26491 NA PERF - Non Operational	\$1,089	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Academic Achievement	\$462,068	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Instructional Support	\$86,289	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Overhead and Operational	\$112,765	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Non Operational	\$14,930	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Academic Achievement	\$26,852	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Instructional Support	\$5,233	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Overhead and Operational	\$40,768	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Non Operational	\$918	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Academic Achievement	\$1,015,342	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Instructional Support	\$194,460	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Overhead and Operational	\$184,362	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Non Operational	\$33,134	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Academic Achievement	\$1,384	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Instructional Support	\$267	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Overhead and Operational	\$208	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Non Operational	\$43	\$0	\$0	\$0	NA	NA	NA
26498 NA Severance / Early Retirement Pay - Academic Achievement	\$156,823	\$0	\$0	\$0	NA	NA	NA
26498 NA Severance / Early Retirement Pay - Instructional Support	\$9,316	\$0	\$0	\$0	NA	NA	NA
26498 NA Severance / Early Retirement Pay - Overhead and Operational	\$7,262	\$0	\$0	\$0	NA	NA	NA
26498 NA Severance / Early Retirement Pay - Non Operational	\$1,490	\$0	\$0	\$0	NA	NA	NA
Prorated by Fund Total	\$2,406,503	\$0	\$0	\$0	NA	NA	NA